IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12732 of 2004

Between:

M/s Sri Venkateswara Modern Rice Mill, Kovvuru, West Godavari District rep.by its Proprietor Mallina Venkata Rao, S/o Narayana, aged 75 years

..... PETITIONER

AND

1 The Government of Andhra Pradesh rep.by its Secretary (Law & Legislative Affairs),
Secretariat Buildings, Saifabad, Hyderabad
2 The Commercial Tax Officer, Nidadavole, West Godavari District

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or Direction particularly in the nature of Writ of Mandamus declaring the action on the part of the second respondent herein namely the CTO, Nidadavole in demanding and resorting to coercive measures for payment of the balance of the Rural Development Cess in terms of the Assessment orders for the assessment years 2001-2002 dated 18-03-2004 in G.I.No.Nil/2001-2002 and for assessment year 2000-2001 dated 29-03-2004 in G.I.No.Nil.00-01 without implementing or following the directions of the Government of Andhra Pradesh issued in G.O.Ms.No.734 Revenue Dated 06-09-1997 and G.O.Ms.No.950 to 952 dated 10-09-2003 as illegal, improper, arbitrary and opposed to the principles of natural justice and also opposed to the provisions of the APRD Act, 1996 in general and Section-16 of the said Act in particular and consequently direct the Commercial Tax Officer, Nidadavole to consider and dispose of the representation of the petitioner dated 08-07-2004 after hearing the petitioner, in terms of the above mentioned notifications and pending disposal of the said representation, the second respondent be commanded not to take or initiate any sort of coercive steps for recovery of the balance of the Rural Development Cess from the petitioner and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER:

(per Sri Bilal Nazki, J)

Heard the learned counsel for the parties.

During the course of hearing, it came to our notice that a representation of the petitioner is pending with the respondents. Since the representation is pending, we deem it appropriate not to entertain this Writ Petition at this stage and direct the authorities concerned to dispose of the representation after hearing the petitioner as early as possible. Till the representation is decided, coercive steps may not be taken against the petitioner. It is reported that garnishee notice has already been issued. That may not also be given effect to till the disposal of the Writ Petition.

Writ Petition is accordingly disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY,J

DATED: 27.7.2004.

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ASSISTANT REGISTRAR

// TRUE COPY//

SECTION OFFICER

To

1 The Government of Andhra Pradesh rep.by its Secretary (Law & Legislative Affairs),
Secretariat Buildings, Saifabad, Hyderabad
2 The Commercial Tax Officer, Nidadavole, West Godavari District

3. 2 CC to G.P for Commercial Taxes, High Court Buildings, High Court of A.P. Hyderabad.

4. 2 CD copies.